App F IX 4

Previous References

1951-52
M-L

File No 92 51

Serial Nos 4
3, 4

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos none

P-221-K

Part B for ~~Feb 52~~ May 51

SUBJECT

Refund of cotton duties by the Mandya Mfg

L 13464
20/2/52

Shri D C Mandya

Issues instructions.

WD 015467—GPB—25 000—12 9 51

OCTROI BYE-LAWS

Mandya Town Municipality, Mandya

Byelaws relating to the levy of the octroi duty on article imported into Mandya Municipality and kept in the Bonded warehouse under Section 48(k) of the Town Municipalities Regulation No VIII of 1938

1 The Octroi limits for the purpose of collecting Octroi shall be the Municipal limits

2 No article liable to Octroi shall be be brought within these limits except by one of the high roads specified below, or by the railwa

(a) Basaral Road
(b) Bannur Road
(c) Bangalore Mysore Roads
(d) Hosahalli Road

3 All persons bringing into or receiving from beyond the octroi limits of the town, any such articles, or any conveyance or package cont ining such articles shall stop such articles, conveyance of package at t ookads to enable the octroi officer to inspect the same Persons bringing such articles into the town through routes not provided with ookads shall take them to the Central Octroi office for the said purpose

4 The Octroi posts, at which such conveyance, packages, or goods shall be liable to inspection shall be the ookads on the high roads described in para 2 above and shall also include the Central Office And every person bringing dutiable goods within the town shall report th fact at the first of such posts on the route by which it comes All officers of the Octroi Department not below the rank of Amtsaddi are authorised to inspect the contents of any conveyance or package under Section 83(1) of the Town Municipal Regulation

5 A table showing the octroi leviable as shown in schedule No I shall be open to the inspection of any person at the Municipal Octroi office and copies shall be supplied without any charge to any person requiring the same Such tables shall also be annexed in a conspicuous place at every post or office at which octroi is levied

6 When the goods have been examined at the Octroi post, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the octroi post peon, on receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi office, accompanied by a peon if necessary

7 When the goods accompanied by a pass as aforesaid are brought to the Central Octroi Office, they may be unloaded and weighed or counted by the officer in charge of the octroi office Upon ascertain ment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Bonded Warehouse When the du is paid as above, a permit shall be granted by the officer in charge of the octroi office for the removal of the goods showing the quantity or the weight of the goods, the amount paid in respect thereof, and the date of payment The fact of the receipt shall also be noted on each copy of the duplicate pass One copy of which shall be filled in the office and one copy returned to the octroi post from which it was received In case the importer wishes to re-export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for inspection of the officer in Charge

of the Octroi office Should he fail or refuse to produce the invoi[illegible] the value of the goods shall be assessed by the Chief Officer at curren[illegible] rates and octroi levied accordingly

Explanation When the appraisement of the value of the goods is made on the basis of the invoice the value shall include all expenses such as packing charges, freight charges, cart hire, charity etc , less trade discount ~~shown~~ shown in the invoice

BONDED WAREHOUSE

9 The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye-law No 7 (vide supra)

10 The Bonded warehouse shall be open for the transactions of business from 8 a m ~~to~~ to 11 a m and from 3 p m to 5 p m daily, except on Sundays and holidays authorised by the President Arrangements shall however be made by the Officer in charge of the main octroi ookad for dealing perishable articles such as betel leaves, on such days

11 Any importer depositing goods in the Bonded Warehouse shall unless the officer in charge of the Octroi Office has previously by weighing counting or appraising ascertained the amount of octroi payable thereon give a declaration in the form appended (schedule II) of the description, ~~in~~ weight, quantity, and if necessary of the value of such goods

12 A receipt in the form appended (schedule III) shall be given by the Officer in charge of the Octroi Office for all goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained It is the duty of a depositor to obtain a receipt for articles deposited by him and the octroi Department is not responsible for any goods left at the premises and not covered by a receipt

13 The receipt given by the octroi department for depositing goods should be returned before taking delivery of the article to which it refers Otherwise the officer in charge of the octroi office may refuse to deliver the article

14 If the depositor does not himself take delivery of the articles deposited in the octroi office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may, at the discretion of the officer in charge of the octroi office, be withheld until the person entitled in his opinion to receive the same has given an endemnity to the satisfaction of the officer in charge of the octroi office

15 Any person who has deposited goods in the Borded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse, or may, on paying full duty thereon import such goods into the town covered by a permit or may export such goods free covered by an export pass, subject to the escort of an Octroi subordinate, provided that new packages covered by such passes shall, if possible, and before they are taken from the warehouse, be stamped by the office in charge so as to show that they are under bond

The export pass shall be in triplicate, the original being retained by the officer in charge of the warehouse, and the duplicate and triplicate delivered For every export pass granted under this rule or rule 7, a fee of one anna shall be charged

16 No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules

(1) Goods shall be allowed to remain 24 hours free of charge

(2) After that period rates as in the following schedule shall be charged for seven days

Name of the article.	Rate	Remarks.
Tobacco per maund of 24 Lbs or portion thereof	-/-/6	a day.
Rice &c. per bale, bundles or case	-/-/6	a day
Sugar, Jaggery, Ghee, butter for 400 lbs or fractions of 400 lbs	-/-/6	-do-
Betel leaves per 1,000	-/-/3	-do-
Green cocoanuts per 100	-/-/3	-do-
Dry -do -do-	-/-/3	-do-
Kerosine Oil tins	-/-/1	-do-

(3) Double these rates shall be charged after 7 days provided that the President may in his discretion allow a reduction in or exemption from such penal rates

(4) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken in o account in reckoning the date from which fees under each class shall be payable Wher delay is caused by the inability of the officer of the Warehouse to examine and pass the goods such delay shall not be reckoned

17 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction by the Chief Officer to the highest bidder at the Bonded Gate house All other goods remaining uncleared or unclaimed for a longer period than 2 months shall be sold in like manner provided ~~x~~ that before selling such goods, notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Octroi Office and provided that goods shall be sold earlier when the storage fees are likely to exceed their value

18 When any goods are sold under Bye-law 17 the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due in respect thereof, provided that, if the amount realised by the sale exceeds the amount so due, ~~if~~ the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President ~~at~~ at the expiry of one year or after all claims received during that period have been duly disposed off, the balance shall be credited to Municipal Funds No claims shall be admitted after the said period of one year

19 The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the warehouse or while they remain, therein unless such damage is proved to have been caused by the wilful neglect of the warehouse Keeper or other person charged with the safe custody of the goods

20 On all articles which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds shall be granted at the rates originally charged at the time of import provided that no refund shall be granted unless such goods are exported within 24 hours from the date on which octroi was levied.

21 Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Office together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe The octroi office shall also cancel the seal, if any, already affixed in token of payment of octroi.

22. The officer in charge of the octroi office on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim shall endorse the three parts of the application with an export pass and keeping one part in the Office shall delivery the other parts to the applicant who shall deliver one copy in the Octroi Nakad through which he passes outside the limits of the Municipality

3 All goods exported under such pass and also all goods exported under free export pass under bye-laws para 7 and 15 shall be produced as being covered by the duplicate pass corresponding with the entries in the pass presented with them

24 The Octroi sub-ordinate in charge of the station of the exit will satisfy himself that the goods produced as being covered by the duplicat pass corr s ond with the entries in the pass presented with them

25 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the ~~xxxxxxxxxxxxx~~ triplicate pass to the exporter or his agent after due endorsement of the particulars, specified in such form as may be prescribed by the president Otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior If the goods are being exported under refund pass he shall in either case allow the consignment to proceed If the goods are under a free export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received

26 In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by byelaw 25, must be produced at the Central Octroi office by the person seeking the refund and if after due check the Officer in charge of the octroi ~~office~~ is satisfied that a refund of octroi covered by such pass is duly payable, he shall ~~x~~ refund the amount after obtaining the orders of the Chief Officer

27 Importers of dutiable articles shall, if called upon by a requisition in writing signed by the President or Vice-President or Chief Officer within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported in whole or part of the articles so received or otherwise Any breach of this byelaw will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs 25/- whichever may be less and payment of the octroi duty on the articles unaccounted for

28 Any infringement of the above byelaws shall be punishable under Section 84 and 85 of the Mysore Town Municipalities Regulation VIII of 1933

Sd/-
for Secretary to Government,
L S G Department

Bos
Ci
87

Copy
President
Town Municipal Council
Mandya

SCHEDULE I

Serial No	Name of tax	Classes of property liable	Amount at which or rate at which classes liable				Exemption	Time at which payable
			A					
			1. Coconuts, fresh	0	0	1	each	
			2 Coconuts, dry	0	8	0	per maund of 960 tolas	
			3 Betel leaves	0	0	1	per 100	
	Octroi	Articles mentioned in column 4	4 Jaggery	0	2	0	per maund of 960 tolas weight	
			5 Ghee	0	8	0	- Do -	
			6 Butter	0	2	0	- Do -	
			7 Sugar	0	4	0	- Do -	
			B					
			8. Sheep and goats	0	2	0	each	Khaddar cloths are exempted from octroi duty — From 8 A M to 12 noon and again from 2 P M to 6 P
			C					
			9. Kerosine oil	0	2	0	per tin	
			D					
			10 Oil seeds	0	2	0	per 100 srs	
			11 Tobacco	1	0	0	per maund	
			12 Cigarettes	0	2	0	per 1000	
			13 Beedies	0	0	6	per 1000	
			14 Other oils	0	2	0	per maund of 960 tolas	
			15 Cloth including piece-goods or other textile fabricks not stitched	0	0	3	per Re worth	

"Copy

President
Town Municipal Council,
Mandya

SCHEDULE No. II

(See Byelaw No 11)

To

The Officer in charge of the Octroi office Town. Please receive the undermentioned goods and deposit them in the Bonded Warehouse

Name of depositor	Description of articles deposited	Number of packages or bales etc,	Distinguishing marks if any	Weight Mds	Seers	Quantity	Value Rs	a	p	Remarks

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the byelaws Nos 12 to 16, 20 and 21 relating to the deposit

Witness

Signature

Address

Signature of Depositor

Address

"Copy

President

Town Municipal Council

Mandya

SCHEDULE TO III

(See Bye-law No 12)

Octroi Office,

Town.

Received for deposit the undermentioned goods from

Receipt No	Consignment No	Consignment Date	Goods deposit note No	Name of article	Description	Number of articles	Remarks

Goods Keeper

Octroi Officer.

Copy

President
Town Municipal Council
Mandya

Manegar

Town.

Dated 19

GOVERNMENT OF ~~HIS HIGHNESS THE MAHARAJA OF~~ MYSORE

No L / 508 / Gen 92 54 4 General and Revenue Secretariat

Dated Bangalore 18 5 1951

From

The Secretary to the Government of Mysore,
His Highness the Maharaja of Mysore
L S G Department, Bangalore

To

The Deputy Commissioner,
Mandya District

Sir

Subject Refund of Octroi duty collected in Mandya Town Municipality

With reference to the correspondence ending with your letter No A5 138 C 1353/49-50 dated 4th April 1951, on the above subject, I am directed to state that the refund claimed by the several Municipalities and wholesale dealers ~~in the District~~ is in order The President, Town Municipal Council, Mandya may be advised to refund the amounts due to the several Municipal Councils and whole sale dealers of cloth immediately and report the action taken in this behalf for the information of the Government within a week positively I am to add that the delay cuased by the President in the settlement of the claims is unsatisfactory He should further be asked to send up immediate proposals for a suitable amendment of the octroi Bye-laws of the Mandya Municipality

The records accompany

Yours faithfully,

M Srinivasalu Naidu
for L S G Secretary to Government

GL 92-51-4

Sub Refund of octroi duty collected by the Mandya on Mandya Town Municipality

L 1308/Gnl 92 51 4
18 5 51

To

The D C Mandya

Sir,

With reference to the Correspondence ending with your letter No A5 138 C 1353/49-50 dated 24 4 1957 on the above subject, I am directed to state that the refund claimed by the several petitioners in order. The President Taluk of Mandya may be advised to refund the amounts due to the several Municipal Councils

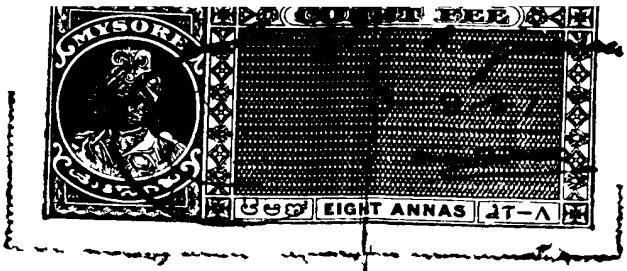
WD 06819—GPB—20 000—25 7 49

and Wholesale dealers
of cloth immediately
and report the progress
taken in this behalf
to me upon which Order
may be issued
be sent for enforcement
with a view positively
Law to the delay caused by the Precedent
in the Settlement of the
claims is unsatisfactory He should be
further asked to send up immediate
a suitable amendment
of the Sector Bye-laws
of the Kenya Municipality
may also be submitted
for sanction orders
the records accompanied
your duty

17/5

A D C Secretary

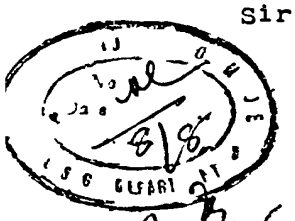
10



The Secretary to Government,

Local Self Government Department, Bangalore

Sir,



SUBJECT MATTER REFUND OF OCTROI AMOUNT

I the wholesale cloth dealer, A S Rajasekhar, Mandya beg to bring to your kind notice, the following few lines for your favourable orders

The levy of Octroi is double, in that connection, I have claimed a sum of Rs 601-1-3 (Rupees six hundred and one annas one and pies three only) from the Town Municipality, Mandya and I learnt that the Government has also instructed the relative Municipality to refund the amount to me as per the Memo No L 1508/MU 92-51-4 ~~1508-9-2-51-4~~ dated 18-5-1951 and so far I have not received any refund from the Municipality inspite of my repeated urgings

Under the circumstances I shall feel highly grateful to you if you will kindly cause, early action and arrange for the refund of amount

Thanking you, for favour of an early endorsement in the matter A copy of the order passed on this petition may kindly be sent for my information

Mandya
4th August'51

Yours faithfully,

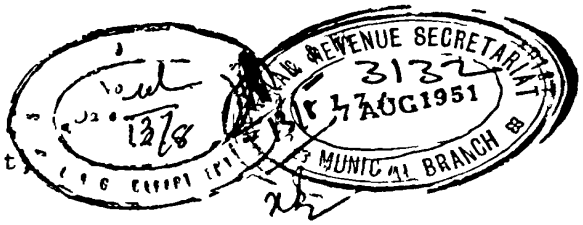
A S Rajasekhar

Sri A S Rajasekhar
Wholesale Cloth Merchant,
Mandya

F.S 141

Office of the Deputy Commissioner,
Mandya District,

No A5 C-324/49-50 Mandya, dated the 11th August 1951
Encls one



To

The Secretary to Government,
Local Self Government Department,
Bangalore

Sir,

Re Refund of Octroi duty collected in Mandya Town Municipality

Adverting to your letter No/1508/ml 92-50-4 dated 18-5-51 calling for a report on the above subject, I write to state that instructions were issued to the President, Town Municipal Council, Mandya, for taking immediate action to refund the amounts due to the several Municipal Councils and wholesale dealers of cloth as per directions of Government, contained with the above letter The President has now reported that refunds have been made to the concerned Municipalities and that the question of amending the octroi bye-laws suitably is under the consideration of Bye-law committee and/~~with~~ that the proposals will be sent for sanction as early as possible

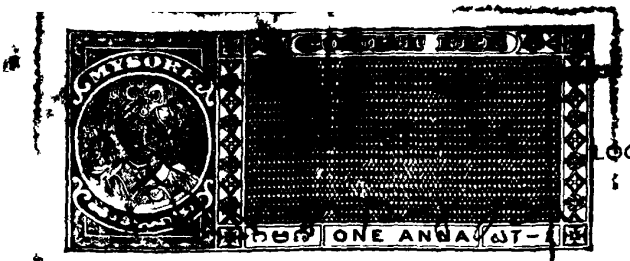
As regards the refund of octroi duty to the whole-sale dealers the President states that the provision of the rules (Rule 152 of the Municipal Accounts Manual) permits refunds only to other Municipalities and not to private individuals In the circumstances he solicites specific orders of Government in the matter of refund of octroi to Sri Rajasekhar amounting to Rs 601-1-3 A copy of the letter o Al-Ho 86/50-51 dated 27-7-51 from the President, is enclosed herein for favour of reference In this connection I wish to state that if the whole-sale dealer had adhered to the proceedure prescribed in rule 152 of the Municipa Accounts Manual, ~~no duty would have been recovered from him~~ by the Nagamangala Municipality

p t o

I request you kindly to obtain specific orders of Government on the point raised by the President, Town Municipal Council

Yours Faithfully

Deputy Commissioner
Lundya District



THE MINISTER FOR
LOCAL SELF GOVERNMENT
No 1706
Date

To

The Hon'ble Minister for Local Self
Government Department, Bangalore

Sir,

SUBJECT MATTER REFUND OF OCTROI AMOUNT

I, the wholesale cloth dealer, A S.Rajasekhar, Mandya, beg to bring to your kind notice, the following few lines for your favourable orders

The levy of Octroi is double, in that connection, I have claimed a sum of Rs 601-1-3 (Rupees six hundred and one annas one and pies three only) from the Town Municipality, Mandya and I learnt that the Government has also instructed the relative Municipality to refund the amount to me as per the Memo No L.1508 ~~9-2-51-4~~ dated 18-5-1951 and so far I have not received any refund from the Municipality inspite of my repeated urgings

Under the circumstances, I shall feel highly grateful to you if you will kindly cause, early action and arrange for the refund of amount

Thanking you, for favour of an early endorsement in the matter A copy of the order passed on this petition may kindly be sent for my information

Mandya,
4th August'51

Yours faithfully,

A Rajasekhar

Sri A.S Rajasekhar,
Wholesale Cloth Merchant,
Mandya

Letter o A1-1C 86/50-51 dated 27-7-51 from the President, Town Municipal Council, Mandya, to the Deputy Commissioner, Mandya

Subject Refund of octroi duty collected in Mandya town Municipality

ith reference to your Memo No A5-1.8/c-1358/49-50 dated 29-5-51 on the above subject, I write to state refunds have been made to the marginally noted local bodies the amounts noted against each The question of amending the octroi bye-laws suitably is under the consideration of the bye-law committee, and the proposals will be sent for kind sanction as early as possible

As regards refund of octroi to the whole sale dealters, the provision of the rules (vide rule no 182 of the Municipal Manual Act Part II) permits refunds only to other municipalities and not to private individuals Under these circumstances specific orders of Government are solicited in the matter of refund of octroi to Sri Rajasekhar amounting to Rs 501-1-3 The claim of hole sale dealers is only one and that is of Sri Rajasekhar

P t o

			Rs A
1	Town Municipal Council	Maddur	79-9-
2	-do-	Nagamangala	233-0-
3	-do-	Pandavapura	183-5-[illegible]
4	-do-	Srirangapattana	35-2-[illegible]
5	Minor Municipal Council	Bellur	249-2-1
6	-do-	Belukavadi	29-7-2
		Total	809-11-7

Copy'

For Deputy Commissioner,
Mandya District

Appendix F G—1]

SUBJECT

nary No of letter replied to 3272

Publicity Office

( )

the 194

Date of issue

Signed by

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No L 6046/7-9-54

To Sri A S Rajasekhara

Wholesale Cloth Merchant

Mandya

Sir,

With reference to your representation dated 4-8-54, addressed to the Hon Minister for Commerce regarding the refund of octroi duty collected by the Mandya Town Municipality on cloth, I am directed to enquire when the imported silk goods and Mandya Manufactured (the date & hour of import with the Municipal limits) and when they were exported outside its limits (date & hour of export) the authorities in your possession in favour must be enclosed to reply

Yours faithfully

WD 01000—G1 B—2000—J 1 48

6120
21 DEC 1951
TALBrA

To

The Secretary to Government

Local Self Govt Department,

Bangalore

Sir,

Re - Octroi collected by Mandya Municipality on cloth meant for consumption in other Municipal areas

With reference to your letter No L 6046 dated, 7th September 1951, on the above subject, I wish to furnish below the facts of the case in brief and the circumstances in which the Octroi collected from me by the Mandya Town Municipal Council on the consignment of cloth received in Mandya, but distributed by me as the wholesaler for consumption in other Municipal areas of the District has to be refunded to me

I have been appointed as the Cloth wholesaler for Nagamangala taluk under license No 7847 issued by the Controller of Civil Supplies in Mysore, Bangalore For want of a proper godown and other facilities at Nagamangala, I am importing my quota of cloth to Mandya every month and distributing the same to the retailers of Nagamangala taluk in the areas assigned to me The first quota of cloth under my wholesale license valued at Rs.38,395-10-3 was consigned to me by the procurers at Bangalore with invoices as detailed below -

Bangalore City

				Amount
24-1-1949	M/s	Sajjan Rao, S M Ramakrishna Rao & Co ,	Bill No 1113	5420-15-(
-do-		-do-	" 1211	3737- 8-(
25-1-1949	M/s	Devi Doss & Co ,	Bill No 20598	4134-11-(
24-1-1949	M/s	R G Sastry	Bill No 67	1127-13-(
25-1-49	M/s	Tallam Subrayasetty & Sons	" 9461	11687- 7-(
25-1-49		-do-	" 357	747-11-(
25-1-49	M/s	Hajee Ebrahim Essack & Sons	" 209	6401- 4-(
25-1-49	M/s	Sha Harilal Bhikrabai & Sons	" 134	5138- 3-(
			Rs.	38395-10-(

and immediately on receipt of the consignment, I was asked by the Town Municipal Council to deposit the octroi on the gross sum of Rs.38,469-0-0 (including transport charges) although the

Municipal council were aware of the fact that the cloth was not meant for consumption within the Mandya Town Municipal Area I, however, made the deposit in the hope of obtaining refund of the same as and when the cloth was distributed to the retailers of Nagamangala taluk As the consignments allotted to the retailers had to be imported by them into the Municipal Areas of Bellur and Nagamangala where octroi had to be paid, I did not collect from the octroi paid by me in porportion to the value of cloth supplied to them, so much so, the retailers paid octroi on the value of cloth purchased by them to the respective Municipalities I am enclosing herein for favour of your reference the detailed list of retailers to whom cloth was supplied out of the 1st consignment

By repeated requests to the Town Municipal Council for the refund of Octroi collected from me in respect of the quantities issued for consumption in Nagamangala and Bellur Municipal areas on the ground that I have not in turn, collected the same from the retailers and that the retailers had paid octroi on the quantities imported by them to the respective municipalities were brushed aside till this question was taken up before the Deputy Commissioner, Mandya district, who after examining my prayer with reference to the account rules on the subject directed that in cases of the kind the octroi collected by Mandya Municipality ought to be paid to the several Municipalities to which the cloth levied with octroi was transported subject to the condition that the goods with octroi date stamp should go to the other Municipalities within a period of 3 months from the date of levy of octroi in the Mandya Municipality according to the above order which is not being complied by the Municipality subsequent

The Ruling of the Deputy Commissioner applies in its tenor to the present claim for refund of the deposit made by me towards octroi, although for want of proper understanding of the rules both by me and the Town Municipal Council, the details regarding the transaction might differ It is apparent that the Municipa-

Municipalities to which octroi was due on the cloth, as per rules, have recovered the same directly from the importers and the amount collected from me on the value of cloth consigned for consumption in other areas by the Mandya Municipality which should have been, as per the account rules, paid to the Municipalities concerned Had it not been for the fact that the Municipalities have separately collected octroi on the goods, has in equity, to be refunded to me since as already stated I did not reimburse myself by recovery of proportionate amounts of octroi from the retailers It is needless to reiterate that the Mandya Town Municipality is not entitled to the octroi in question, the Municipalities to which it was due having recovered the same from the importers and my claim for refund of the deposit is tantamount to an inevitable payment which the Municipality cannot put off irrespective of the manner of the whole transaction

There is provision in the Town Municipalities Act for opening current account by the firms or institutions with the municipality with a view to avoid delay in taking delivery of goods which are in heavy bulks and which are meant for reexportation

As there is no facility of warehouse in the Mandya Municipality, there is no other alternative for me except taking delivery of the cloth consignment and keeping it with my custody

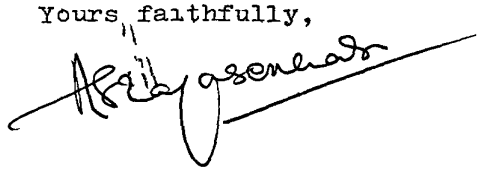
I am sending herewith the list of the retailers to whom the cloth quota has been supplied in the consignment against the permits issued by the Nagamangala Amildar, as was then in force I urge to state that it was exported to the other Municipal areas before three months from the date of octroi stamp from the Mandya Town Municipal jurisdiction Duplicate bills of the cloth which were sold to the retailers of Nagamangala taluk were also sent to the Town Municipality for their information to know that the cloth was exported to the concerned area and not for the local con-

I request that the question may kindly be examined in the correct perspective and relief afforded to me A statement indicating the amount deposited by me and that refundable is also enclosed for favour of reference and early orders of Government

Mandya,

Date 18/12/1951

Yours faithfully,



"Address'
A S Rajasekhar,
Wholesale Cloth merchant,
Eastern Extension,
Mandya

Statement of Octroi collection for the 1st Quota in February 1949

NAGAMANGALA

o	Name	Date	C C L No	Rs	As	Ps	Remarks
1	M V V Setty	14-2-49	6,173	803	1	8	
2	S Subba Setty	14-2-49	5,639	796	13	4	
3	N K Subbaraya Setty	14-2-49	1,750	788	3	3	
4	M R N Sastry	14-2-49	1,749	778	6	5	
5	Nagamangala Co.Op. Bank	14-2-49	4,439	776	13	5	
6	" Muslim Co.Op Society "	15-2-49		784	14	5	
7	Nanjappa Setty	15-2-49	7,346	768	--	3	
8	Chikko Gowda	15-2-49	2,632	781	6	4	
9	Abdul Kuddus	16-2-49	1,748	767	12	10	
0	Chennigaraya Setty	17-2-49	6,193	776	6	5	
1	I C Ryots Society	17-2-49		780	6	8	
2	Shaik Solar Saheb	15-2-49	1,747	786	12	3	
3	Abdul Sahiah Shah	17-2-49	1,751	797	2	6	
4	Habeeb Saheb	18-2-49	1,754	775	4	1	
5	Nanjappa	18-2-49	1,753	776	12	6	
16	S K Abdul Rahim	22-2-49	1,757	799	12	5	
17	D I Narasimhaiah	23-2-49	2,633	840	10	--	
18	N Narayana	26-2-49	1,756	803	11	7	
19	Nagamangala Co Op Bank	9-3-49	2,439	2,163	5	--	
		Total		16,345	- 11	- 9	

BELLUR

1	Sha B Brawhasmaiah	15-2-49	3,105	774	5	10	
2	Abdul Azeez	15-2-49	1,775	795	1	6	
3	A Thammaiah	16-2-49	1,777	782	8	7	
4	Abdul Rahim	16-2-49	3,112	779	-	7	
5	Shivalingaiah	16-2-49	3,110	769	13	9	
6	N T Thimma Gowda	16-2-49	3,103	770	9	2	
7	B S Chakravarthy	17-2-49	1,789	774	-	5	
8	G S Nagarajaiah	17-2-49	3,102	793	11	2	
9	C N Sreekantaiah	17-2-49	1,790	780	3	10	
10	B N Jwalanaiah	17-2-49	3,108	783	10	8	
11	B N Dhanakirty	17-2-49	3,113	794	2	3	
12	Fate Co Op Society	17-2-49	6,760	779	7	11	
13	B J Jeevandaraiah	18-2-49	1,776	773	10	10	
14	A Jwalanaiah	18-2-49	1,773	778	8	11	
15	D Shantarajaiah	18-2-49	3,104	775	6	1	
16	B V Padmarajah	18-2-49	3,106	794	3	8	
17	B H Jayakumaraiah	19-2-49	1,778	823	5	--	
18	B N Nagendraiah	19-2-49	3,113	815	9	9	
19	B H Jayakumaraiah	3-3-49	1,778	763	13	1	
20	A Thammaiah	9-3-49	1,777	1,110	2	5	
21	Mayanna Gowda	27-2-49	5,316	814	3	7	
		Total		16,825	-11	--- 0	

P T O

Others

No	Name	Date	C C L No	Amount	Octroi collected	Remarks
1	Shimmegowda, Nagathi-halli,	19-2-49	3110	814- 9- 2	12- 3-0	
2	D B Gangiah, Dadga	19-2-49	6745	80°-14- 4	12- 9-3	
3	G H Nagarajiah,	22-2-49	1780	810- 7- 8	12- 2-6	
4	Palagrahara Co-operative Sty , Palagrahara	23--2-49	1771	854-10- 4	12-13-0	
5	Adappa, Dadaga,	24-2-49		843-11-11	12-10-6	
6	D B Brahmhasuriah, Dadaga,	24-2-49		849-11- 4	12- 9-3	
7	A Kapanigowda, Karabailu,	26-2-49	-3111	824- 6- 5	12- 5-6	
8	D B Basettappa, Devalapura,	5-3-49	1786	752-14- 6	11- 5-3	
				6560- 5- 8	98- 2-3	

Statement

Octroi paid on worth of goods Rs 38,469-0-0 against receipt No 7858 dated, 31-1-49 — Rs 601- 1- 3

Octroi I have collected from the retailers other than from Nagamangala and Bellur retailers — 98- 2- 3

Octroi which I have not collected from the retailers of Nagamangala and Bellur — 502-15- 0

My claim of refund amount is Rs 502-15-0

A Rangaswamy

DO L 13464/Ford 92 51-4
Dated 20 2 52

2 Copies

G R S App F G 3j

GENERAL AND REVENUE
SECRETARIAT

(*Continuation sheet draft form*)

Dear Sir

Sub: Refund of octroi duty collected in Mandya Town Municipality

With reference to your letter No DS C-3241/51 dated 11-8-1951 on the above subject, I am directed to state that the attitude adopted by the Mandya Municipality in respect of refund of octroi duty on cloth to the Wholesale dealers of cloth is too technical and that the Mandya Municipality may be informally advised ~~that~~ ~~as they would have to refund~~ that as they would have refunded the octroi, if no octroi had been levied by Nagamangala and Bellur Municipalities on the cloth stamped by Mandya Municipality, and those municipalities had claimed refund, ~~the~~ amount, there can be no objection to refund the amount to Sri A S Rajasekhara (Wholesale cloth Merchant - Mandya).

WD 01085—GPB—25 000—18 7 51

himself after getting
Certificates from Nagamangala
and Bellur Municipalities
that doctor has served apart
by these Municipalities are
duly stamped at Mandya

Yours sincerely

12/2/12

12/2/12

To the D C Mandya
(By Name)

A S Rajasekhar,
Wholesale Cloth merchant

Eastern Extension,
Mandya
Date 2/2/1952

12/2/52

To

The Hon'ble Minister for Local Self Government
Government of Mysore,
BANGALORE

O/o of the Minister for Local Self Government.
No 3760
Date

Sir,

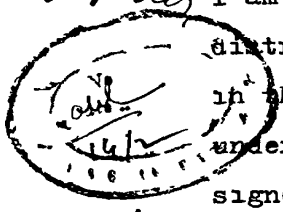
Re - Octroi collected by Mandya Municipality on cloth meant for consumption in other Municipal areas

please examine on the lines suggested by me in person & put up a note

Re 12/2/52

S/S Secy

I have been appointed as the Cloth wholesaler for Nagamangala taluk under license No 7847 issued by the Controller of Civil Supplies in Mysore Bangalore For want of a proper godown and other facilities at Nagamangala I am importing my quota of cloth to Mandya every month and distributing the same to the retailers of Nagamangala taluk in the areas assigned to me The first quota of cloth under my wholesale license valued at Rs 38,395-10-3 was consigned to me by the procurers at Bangalore, with Invoices as detailed below -



gcb 14/2

N 15/2

Sri Nrs

Bangalore City

				Amount
24-1-1949	M/s Sajjan Rao S M Ramakrishna Rao & Co ,	Bill No	1113	Rs 5420-15-0
-do-	-do-	"	1211	3737- 8-0
25-1-1949	M/s Devi Doss & Co ,	"	20598	4134-11-9
24-1-1949	M/s R G Sastry	"	67	1127-13-6
25-1-1949	M/s Tallam Subrayasetty & Sons	"	9461	11687- 7-6
25-1-1949	-do-	"	357	747-11-0
25-1-1949	M/s Hajee Ebrahim Essack & Sons	"	209	6401- 4-0
25-1-1949	M/s Sha Harilal Bhikhabai & Sons		134	5138- 3-3
				Rs 38395-10-3

and immediately on receipt of the consignment I was asked by the Town Municipal Council to deposit the Octroi on the gross sum of Rs 38,469-0-0 (including transport charges) although the Municipal Council were aware of the fact that the cloth was not meant for consumption within the Mandya Town Municipal Area I, however, made the deposit in the hope of obtaining refund of the same as and when the cloth was distributed to the retailers of Nagamangala taluk As the consignments allotted to

P T O

the retailers had to be imported by them into the Municipal Areas of Bellur and Nagamangala where octroi had to be paid, I did not collect from the Octroi paid by me in proportion to the value of cloth supplied to them, so much so, the retailers paid octroi on the value of cloth purchased by them to the respective Municipalities I am enclosing herewith for favour of your reference the detailed list of retailers to whom cloth was supplied out of the 1st consignment

My repeated requests to the Town Municipal Council for the refund of Octroi collected from me in respect of the quantities issued for consumption in Nagamangala and Bellur Municipal areas, on the ground that I have not in turn, collected the same from the retailers and that the retailers had paid octroi on the quantities imported by them to the respective municipalities were brushed aside till this question was taken up before the Deputy Commissioner, Mandya district, who after examining my prayer with reference to the account rules on the subject directed that in cases of the kind, the octroi collected by Mandya Municipality ought to be paid to the several Municipalities to which the cloth levied with octroi, was transported subject to the condition that the goods with octroi date stamp should go to the other Municipalities within a period of 3 months from the date of levy of octroi in the Mandya Municipality

The Ruling of the Deputy Commissioner applies in its tenor to the present claim for refund of the deposit made by me towards octroi, although for want of proper understanding of the rules both by me and the Town Municipal Council, the details regarding the transaction might differ It is apparent that the Municipalities to which octroi was due on the cloth, as per rules, have recovered the same directly from the importers and the amount collected from me on the value of cloth consigned for consumption in otner areas by the Mandya Municipality which should

have been, as per the account rules, paid to the Municipalities concerned Had it not been for the fact that the Municipalities have separately collected octroi on the goods, nas in equity, to be refunded to me since as already stated I did not reimburse myself by recovery of proportionate amounts of octroi from the retailers It is needless to reiterate that the Mandya Town Municipality is not entitled to the Octroi in question, the Municipalities to which it was due having recovered the same from the importers and my claim for refund of the deposit is tantamount to an inevitable payment which the Municipality cannot put off irrespective of the manner of the whole transaction

There is provision in the Town Municipalities Act for opening current account by the firms or Institutions with the Municipality with a view to avoid delay in taking delivery of goods which are in heavy bulks and which are meant for re-exportation

As there is no facility of warehouse in the Mandya Municipality, there is no other alternative for me except taking delivery of the cloth consignment and keeping it with my custody

I am sending herewith the list of the retailers to whom the cloth quota has been supplied in the consignment against the permits issued by the Nagamangala Amildar, as was then in force I urge to state that it was exported to the other Municipal areas before three months from the date of octroi stamp from the Mandya Town Municipal jurisdiction Duplicate bills of the cloth which were sold to the retailers of Nagamangala taluk were also sent to the Town Municipality for their information to know that the cloth was exported to the concerned area and not for the local consumption

I request that the question may kindly be examined in the correct perspective and relief afforded to me A statement indicating the amount deposited by me and that refundable is also enclosed for favour of reference and early orders of Government

Mandya,
Date 2-1-1952

Yours faithfully,
A S Raghavachar

ment of Octroi collection for the 1st

Quota in February. 1949.

NAGAMANGALA.

No.	Name	Date	C.C L No	Rs	As	Ps	Remarks.
1	M.V V. Setty	14-2-49	6,173	803	1	8	
2.	S Subba Setty.	14-2-49.	5,639	796	13	4	
3	M K. Subbaraya Setty	14-2-49.	1,750	788	3	3	
4	M R.N Sastry	14-2-49	1,749	778	6	5	
5	Nagamangala Co Op Bank	14-2-49	4,439	776	13	5	
6	"" Muslim Co Op. Society. ..	15-2-49.		784	14	5	
7.	Manjappa Setty. .	15-2-49.	7,346	768	--	8	
8	Chikko Gowda	15-2-49	2,632	781	6	4	
9.	Abdul Kuddus	16-2-49	1,748	767	12	10	
10.	Chennigaraya Setty	17-2-49.	6,193	776	6	5	
11.	I.C. Ryots Society	17-2-49.		780	6	8	
12.	Shaik Solar Saheb	15-2-49.	1,747	786	12	3	
13	Abdul Sahiah Shah	17-2-49	1,751	797	2	6	
14.	Habeeb Saheb	18-2-49	1,754	775	4	1	
15	Nanjappa	18-2-49.	1,753	776	12	6	
16	S K. Abdul Rahim .	22-2-49.	1,757	799	12	5	
17.	D N Narasimhaiah	23-2-49.	2,633	840	10	--	
18	N Narayana	26-2-49	1,756	803	11	7	
19.	Nagamangala Co Op Bank	9-3-49.	2,4,439	2,163	5	--	
		Total		16,345	- 11	- 9	

BELLUR

1	Sha B Brawhamaiah	15-2-49	3,105	774	5	10	
2.	Abdul Azeez	15-2-49	1,775	795	1	6	
3.	A. Thammaiah	16-2-49.	1,777	782	8	7	
4	Abdul Rahim	16-2-49	3,112	779	-	7	
5.	Shivalingaiah ..	16-2-49.	3,110	769	13	0	
6.	N.T. Thimma Gowda	16-2-49.	3,103	770	9	2	
7.	B S. Chakravarthy	17-2-49.	1,789	774	-	5	
8	G S. Nagarajaiah	17-2-49.	3,102	793	11	2	
9	C N Sreekantaiah	17-2-49.	1,790	780	3	10	
10.	B N. Jwalanaiah	17-2-49	3,108	783	10	8	
11	B N. Dhanakirty...	17-2-49	3,113	794	2	3	
12	Pate Co Op Society	17-2-49.	6,760	779	7	11	
13	B J. Jeevandaraiah..	18-2-49.	1,776	773	10	10	
14.	A Jwalanaiah	18-2-49.	1,773	778	8	11	
15.	D. Shantarajaiah	18-2-49.	3,104	775	6	1	
16	B.V. Padmarajah	18-2-49.	3,106	704	3	8	
17.	B.H. Jayakumaraiah	19-2-49.	1,778	823	5	--	
18	B N Nagendraiah	19-2-49.	3,113	815	9	9	
19.	B H Jayakumaraiah	3-3-49	1,778	763	13	1	
20	A Thammaiah .	9-3-49.	1,777	1,110	2	5	
21.	Mayanna Gowda.	27-2-49.	5,316	814	3	7	
		Total		16,825	-11---	0	

P T.O.

No	Others Name	Date	C C L No	Amount	Octroi collected	Remarks
1	Thimmegowda, Nagathihalli,	19-2-49	3110	814- 9- 2	12- 3-0	
2	D B Gangiah, Dadga	19-2-49	6745	809-14- 4	12- 9-3	
3	G H Nagarajiah,	22-2-49	1780	810- 7- 8	12- 2-6	
4	Palagrahara Co-operative Sty , Palagrahara	23-2-49	1771	854-10- 4	12-13-0	
5	Adappa, Dadaga,	24-2-49		843-11-11	12-10-6	
6	D B Bramhasuriah, Dadaga,	24-2-49		849-11- 4	12- 9-3	
7	A Kapanigowda, Karabailu,	26-2-49	3111	824- 6- 5	12- 5-6	
8	D B Basettappa, Devalapura,	5-2-49	1786	752-14- 6	11- 4-3	
				6560- 5- 8	98- 2-3	

Statement

Octroi paid on worth of goods Rs 38,469-0-0 against receipt No 7858 dated, 31-1-49	Rs 601- 1- 3
Octroi I have collected from the retailers other than from Nagamangala and Bellur retailers	98- 2- 3
Octroi which I have not collected from the retailers of Nagamangala and Bellur	502-15- 0

My claim of refund amount is Rs 502-15-0

A Rajaseker

6469/ord
60 57

In re D C Mandya DL
Letr no DO 138 C 1353/ug-50 d 20/2/50
Requests sanction to refund goods
duty collected in the Mandya Town
Municipality —

1) Submitted for perusal & orders
Ag 5/1

2 The Govt may be pleased to accept the circumstances explained by them

3 The Accountant General may be requested as suggested by him & may be apprd by him (L.S & Secy) MS 13/1

4/5/1 5 Were the Bye laws approved by Govt? If so why was the consequent provision passed?

MS (Earl) 3/1

6 Submitted with a draft Circular for the above Bye-laws

Ag 1/2 MS 3/1

7) Issue MS 3/2

Ord
10/2/57

The D C Mandya
L 11809 DL 16 2 57

6469/ml 5243

Refund of octroi duty by the Mandya Tmc

In the DC Mandya's
letter no As 138 C 1353/leg 50 dt 4-4-53,
forwards a copy of the octroi Bye laws
of the Mandya Town Municipality

a) The octroi - Bye laws
Provide for refund of octroi duty
on the goods which are meant for
reexport within 24 ~~do~~ hours (Section 20)
The Municipal Accounts manual
allows, ~~the assistant who during which~~
~~has the goods subjected to octroi duty are~~
~~exported~~, to claim the refund of octroi
duty paid, on the goods reexported
within a period of 3 months thereof
(according to rule 18'2 of Chapter(V) Clause 1 2 3,
of the Municipal Accounts manual, the
claim of refund appears to be in order
It is for orders, whether the Accountant General
~~Bangalore~~ may be addressed to adjust the amounts
asked for from the funds of the Mandya
Municipality and to credit to the funds
of other Municipalities, as requested by the
DC Mandya's

B/14/4
JM
14/4

9) It will kindly be seen from
the statement enclosed to the
letter dated 18 & 50 of the
President, Town mty mandya

6469/XII/1243

Refund of octroi duty to Handloom Trade

that refund claims of octroi on cloth have been preferred from several mofs and wholesale dealers, and they are pending settlement from a long time In spite of orders issued by the Deputy Comm^r, mandya in his order No AS C 324/49 dt 8.7.50 to the President to effect speedy payment of claims, the President mandya mly has failed to carry out the instructions on some ground or other It is reported by the D C that the several mofs to which the octroi duty has to be refunded are urging for the immediate settlement

10) Under these circumstances the President may be asked to refund the amts due at once, and intimate within a week, with the observation that the delay caused in settlement of the claims of pertaining to neighbouring mofs is unsatisfactory

L S G Secy) MS 23/4

11) This may be done & Municipality may be asked to submit immediate proposals for a suitable amendment of the Bye laws also

Minister) 12) Rm 24/4/51

27/4/51

Office of the Minister for Local Self Government
No 248
Date 24/4/51

64695 dtd
Refund of excise duty by the Mandya Tahsildar

17) Submitted with a draft reply for approval
4/5
4/5

14) Issue as revised
12/5

To The A C, Mandya
No L 1508/ME 92-51-4 dt 18-5-51
Issue with letter

31/5

From Sri AS Rajasekara, Mandya
Petition dated 24 8 51
Regrets to arrange for the refund of the amount
& grant of an endorsement

16) The Petitioner Sri AS Rajasekara, Mandya, regrets to arrange for the refund of excise amount collected by the Mandya Tahsildar on cloth, which has been ordered to be issued in the above letter dated 18 5 51

Regret

16) He also regrets for the grant of an endorsement as which he has not furnished stamp

17) In the circumstances it is for orders whether to issue Petition
12/5/51

245 / 3102 /

Refund of octroi amount by the Municipal

May be forwarded to the D C Mandya for a report of action taken in pursuance of the order dated 18 5 51

18/7/8 (D C report some reminder)

From the D C Mandya
Letter no HS C 324/49 50 dt 11-8 51
Solicits certain instructions re refund of octroi duty collected by the Mandya Town Municipality

Submitted

18) The Mandya Town Municipality has collected octroi duty on cloth imported and again on exportation of the same, duty has again been collected hence it was a double duty. The Municipality and the dealers claimed the refund of octroi duty on cloth, as the same goods have been imported re-exported within a period of 3 months from the date of first payment of duty

243 / 3102 / 3132

Refund of octroi duty by the Mandya Municipal Council

The D C Mandya has recommended in his letter dated 20-12-50 to the refund of the amount to Collector according to Rule 152 of the Municipal Accounts manual the amount has claimed. The refunder in the letter dated 18-5-51

(3) Accordingly the Mandya Municipal has made refunds to the Wholesale dealers. The President has stated that the Rule 152 of the Accounts manual permits refunds to the Municipalities and Private individuals and seeks definite orders for refund octroi duty to the Wholesale-dealers. The D C Mandya has seeks orders as to same point and says that if the Wholesale-dealers had adhered to the procedure prescribed in Rule 152 of the municipal accounts manual, no duty would have been recovered from them

2243 ∫ 3102 ∫ 3132

Refund of octroi duty by the Municipality - Rule

20) Rule 152 of the manual reads as follows -

(i) All goods which have paid duty in a Municipality should be stamped so as to avoid of their being identified

(ii) No duty should thereafter be levied in any other Municipality when such articles are taken into it for sale within a period of three months from date of first payment of duty

(iii) The Municipality allowing the article to be imported without payment of duty should keep an account of the same and claim it from the Municipality in which the duty was originally paid for a refund to it of such amounts

21) For orders with reference to Forms 11 and 12 respectively

Ro 20/8 PB

22) The point for decision is whether a Wholesale is entitled for a refund if he has cleared octroi in one Municipality and sold the goods in another Municipality. According to Rule 152 (iii) it is only the Municipality that imports the chargeable articles that can claim the octroi from the Municipality that has received it and not the Wholesaler is not entitled for any

243 / 302 / 8/32 / 3272

Refund of octroi duty by M/s Mandya Tool Co

refund

23) Byelaw 20 of the Byelaws approved by Govt states that on all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds shall be granted at the rates originally charged at the time of import provided that no refund shall be granted unless such goods are exported within 24 hours from the date on which octroi was levied

24) In this case it is not known when Sri Rajashekar imported the goods into Mandya Municipality and where he exported outside its limits. Hence it is for orders whether this information may be called for. 23/5/57

Secretary LSG

No 5203 25/8 FG Cell

25) A - Sri Rajashekar may be addressed to furnish the info

LSG 26/8

27/5

26) LO A - draft is put up accordingly for approval

29/8 27) Issued 31.

90 Rs agreement 2.6046/7951

Refund of octroi duty by the Mandya Municipality

[App F III 2

General and Revenue Secretariat | 3272/6/20 File No | of 19 | WD 014428—GPB—40 000—13-7-51

Serial No	
	From Sri A S Rajasekar, merchant Mandya Lr No nil dated 18-12-1951 forwards a Refund Octroi
28	It is stated by Sri A S Rajasekar, Mandya, that he was appointed by the Contractor, Civil Supplies, as the Whole-Sale-Dealer in Cloth (Controlled) for Nagamangala & Bellur taluks He drew the first gross of Cloth from the Processors at Bangalore, amounting to Rs 38395-16-3 during January 1949 under the Sanctioned License On receipt of the first Consignment it appears, that he was asked by the Mandya municipality to deposit the octroi duty on the Gross Amount of Rs 38469, though the municipality is aware of the fact from the License so granted that the Cloth is meant for Re-exportation and not for Consumption or use within the Municipal area of the Mandya Municipality
29	As the Cloth was drawn under the License for the first time the Deposit of Rs 601-1-3 was made though not necessary, as the Same

TE—Contn Sheet.

may be refunded when the goods are re-exported or when the matter pending octroi on the Contested cloth is decided the cloth which was received during January 49 has been drawn by the Retailers of Nagamangala & Bellur taluks during February 1949 on the date noted in the P V D against their permits N given by the Amildars & it is further stated that the cloth was re-exported to the Mundbar areas before three months from the date of octroi stamps & the Handya Municipality and the duplicate bills of cloth sold also forwarded to the Municipality to show that the cloth was meant for Export-ation and not for local Consumption or use

30 The Retailers to whom cloth was sold against their permits have paid octroi duty to the respective Municipalities and he has not collected octroi duty from the Retailers

Refund of octn duty - Kandy Rule

General and Revenue Secretariat | 6/20 File No | of 19
WD 014428—GPB—40 000—13-7-51

Serial No	
	As the goods was meant exclusively for those areas
3/	The claim for refund was made after the goods was sold After some time an appeal was also made to the D C Kandy to order for the refund of deposit
Kandy 2	The D C Kandy issued Receipt instruction to the President to refund the claims according to the Rules of the Municipal Manual, the matter was put of there the D C made reference to Government stating that the claim for refund is in order according to Rule 152 of the Municipal Manual and that the Bye-laws of the Municipality to the effect that refund should be claimed on goods which are re-exported when the hours Council Contravene the Provisions of the Manual
22	Accordingly the Government accepted the views of the D C and ordered in the Secretary's letter No L 1508/mh 92-57-4 dt 18-5-1957 to advise the Municipality to refund the deposit to the Several due to Several Retail and Wholesale Dealers of Cloth immediately

"D"

'R'

NOTE—Contn Sheet

Refund of excise duty levied under Rule

File No 61/20 of 19 | General and Revenue Secretariat

Serial No

33 The Respondent has refunded the amount due to several and as only and has again framed x "that the Provision of the Rules of the Manual (152) permits refund only to the Municipalities and not to the Municipalities Private Individuals"

34 His merchant who happens to reside in Mandya Town has been appointed by the Controller of Civil Supplies, Bangalore, as Wholesale Dealer in Coal (Controlled) for Bellur and Nagamangala Talukas, which are situated outside Mandya Municipal Limits. The Dealer has to export his Controlled Goods to his place (in Mandya Town) and then export or deliver the Coal as and when the Retailers draw their quota against their permits issued by the Controller of Civil Supplies. The Coal being a Controlled Commodity cannot be exported as in the case of free trade. The Mandya and such

x a part

Serial No

35 The Mandya Municipality which has not maintained a Bonded Ware House for the Custody of goods intended for temporary detention detention and eventual Export as required under Rule 158 of the Municipal Manual II Page 50, has accepted the deposit towards octroi duty though they are aware that the goods are meant for eventual export according to the License granted to the Merchant by the Controller of Civil Supplies

The acceptance of the deposit, a Sum so due on the Consignment is in order according to Rule 131 of the Manual the Municipality could have granted exemption under the same Rule 131 also, on such goods the Section 88 of the 7 M Act of 1933, and Section 90 of the 7 M Act of 1951 make Provision for such deposits or to Open Current account by such individual Company firm or Body.

36 The Octroi in question has been levied octroi duty by the Mandya Municipality & the Receipts also

Contn Sheet

D 1 Refund Application duty by the Nawalapitiya M.C.

File No 6120 of 19 General and Revenue Secretariat

Serial No

As such, it amounts to double levy

The Bye-laws (20) of the Nawalapitiya Municipality which says that no refund shall be granted unless such goods are exported within 24 hours from the date on which octroi was levied — may not be applicable in this case, for the cloth being a Controlled Commodity cannot be exported within 24 hours. The cloth has to be sold to the Retailers who live outside the Nawalapitiya Town, as and when they are granted permits by the Controller of Civil Supplies

As seen from the statement furnished by the Dealer that he has drawn his quota of cloth during January 1949 and Retailers have drawn from him during February 1949 (in one month) As the transaction is completed within a period of 3 months and claim for refund has

Refund of octroi duty by the Navsya Mills

[App F III

General and Revenue Secretariat 3272/6/20 File No of 19

WD 0108/2—GI B—30 000—14-7 20

Serial No	
39	Octroi duty is levied on articles which are meant for "Consumption or use in the octroi limits" (Rule 101(1) of the Manual) Now these claims in question ~~have been~~ may be said that for temporary detention within the octroi limits and eventual export - which is not subject to octroi duty — as defined in Rule 101 (3) of Manual
"R" 40	In view of the final ~~already~~ ~~issued~~ order already issued on 18 5 21 ~~(Annexure)~~ wherein to refund the amount due to Several Mills and Whole-Sale-Dealers, and as the Dealer has to deposit towards octroi on the first Consignment to take delivery of goods as there is no Bonded Ware House Maintained by the Municipality, and as the Dealer has been exempted subsequent from payment of octroi duty, the point raised by the President that Rule 152 of the Manual permits refund only to Mills & not to individuals may not stand the claim appears to in order in the Circumstances stated, ~~also~~ If this is accepted the order issued on 18-5-21 stands for orders Ref to Note 25 ante.
Rule 131	

Note—Contra Sheet

Manual taken out of the hands of Honble Minister

8/1/21 3/1/21 8/1/21

Refund of octroi duties by the Mandya Municipality

File No. 327 Ge/20 of 1951-52 — General and Revenue Secretariat

Serial No

42) Octroi Bye laws of the Mandya Municipality are not available in the Branch the Copy of the Bye-laws obtained from the Municipality are not in the file

Municipal Manual is also put up — Ref to para 41

D

Sd/- 10/1

Sd/- 10/1/52

43) Refunds of octroi are dealt with from Article 134 to 152 (both inclusive) of "M C Manual Part II Accounts" Article 152 lays down that the above detailed rules (which are from Article 134 to 151) regarding refunds shall will be applicable to the two City Municipalities of Bangalore and Mysore and that in other Municipalities, the refunds will be granted only on cloth and that the following Special Rules will apply

1 All cloths which have paid duty in a Mfty should be stamped so as to admit of their being identified

2 No duty should there after be levied in any other Municipality when such articles are taken into it for sale within a period of three months from the date of first payment of duty

Serial No

3 The Municipality allowing the articles to be imported without payment of duty should keep an acc of the same & claim it from the Municipality in which the duty was originally paid for a refund to it of such amount

44 Thus it is clear that it is the importing Municipality that has to claim refund from the Mcty that has recovered the octroi in the case. The President Bandya Mcl has reported to the Dep Comr that he has refunded the octroi to the Mchts that have subsequently imported cloth and that the octroi cannot be refunded to the wholesale dealer as there is no provision in the Rules Vide copy of the letter of the President enclosed to the letter of the Dc (to enclosure to Flag R) There is no provision to refund octroi to a wholesale dealer Hence his request has to be rejected according to the Rules in the Manual

45 According to the bye-laws appd by Govt, the wholesaler would have been entitled to refund if the goods were exported within 24 hours from the time of import of goods in Bandya Even then is not found in this case he has exported after one month Either ways Sri Rajasekhar has no valid claim for refund

46) Secy) For orders

[illegible] 1966 [illegible] 15 [illegible]

NOTE—Con'n Sheet

(Refund Doctor duty by the Handya Municipality

File No 6/20 of 19 / | General and Revenu Secretariat

Serial No

47) Pl put up the Accts Manual

RS 18/1

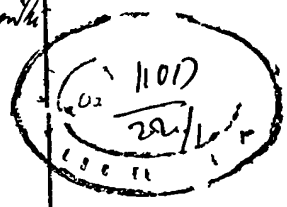
18/1

48) MI Accts Manual is forwarded herewith

19/1/52

49) Secy LSG) 21/1/52

21/1/52



-) In this case the cloth was stamped by the Handya MC Council Hence no duty should have been levied on khaki cloth again by the Officers to which they were imposed (Rule 152, HAM) The Handya MC Council has to refund the duties only to the other MC Councils & not to individual merchants The merchants who have paid duties in other Offices after cloth had been stamped by Handya Mcty should therefore claim refund from the Offices which received duties a second time, leaving it to those Offices to claim a refund from Handya Mcty The petr will be informed accordingly

RS 24/1

Hon LSG)

51) Please bring up 24/1/52

Dy Secy to Govt 24/1/52

Office of the Minister for Local Self Governments

No 5597

Date 28/1/52

Dy Secy to Govt

Refund of octroi duty by the Nandya Municipality

52) Discussed with the Hon'ble LSG

Hon'ble LSG feels that the attitude adopted by the Nandya Mc Council is too technical and that they may be informally advised that as they would have refunded the octroi if no octroi had been levied by Nagamangala & Bellur Mcties on the cloth stamped by Nandya Mcty, and the Mcties had claimed refund, there can be no bar to refund the amount to Sri Rajashekharappa himself after getting certificates from Nagamangala & Bellur Mcties that octroi was levied again by these Mcties on cloth stamped at Nandya Port up dgt Do to Dc Nandya requesting him to advise Nandya Mcty on the above lines

RG
9/2
9/2

6/20/one 57282

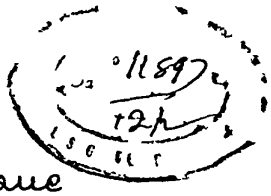
(Refund of octroi duty by the Mandeya Municipality

53) Sub draft D O is put up accordingly for approval

Sd/ 11/2 54) Secy LSG)

Sd/ 12/2/52

AN 12/2



55) For perusal before issue

Sd/ 12/2

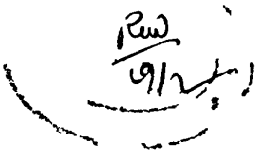
(Secy LSG)

AN 13/2

56) Sd/ 18/2/52

Sd/ 19/2

AN 19/2



OFFICE OF
THE MINISTER FOR
LOCAL SELF-GOVT MENT
No 5920
Date 13/2/52

57) Issue sd/ 19/2

To the D C Mandeya

D O Letter No L 13464/52 dt 20-2-52

Issue instruction to refund advise to refund octroi collected

Sd/ 21/2/52

6120 J 72882/ml

A Representation dated 22.8.82 from A.S. Rajasekhar, Redi Sale Cloth merchant, Mandya addressed to the Hon'ble Minister for D.S.G. for refund of Education duty collected by the Mandya Municipality etc.

1) Orders of the Hon'ble Minister for D.S.G.

"Please examine and the issues suggested by me in person and put up a note"

(Sd) R.G. 12.8.82

2) The file relating to the above subject has been submitted to the Hon'ble Minister D.S.G. on 18.8.82 with a draft order for perusal before issue. Hence the file is submitted in continuation

19/8

19/8/82

(Secy DSG)

1982

DO has been issued

File with other papers

20/8

7252/ou

Déclaration de M. Rajwade - Nagpur
en langue Gadoba dans

No A5-138-C-1353/49-50 (Some Records 3 pages)

Office of the Deputy Commissioner,
Mandya District,
Mandya, Dated 20-12-1950

To

The Secretary to Government,
Local SelfGovernment Department
Bangalore

Sir, MI 92-51-A 3

Re Refund of Octroi duty collected in Mandya Town Municipality

***

In enclosing herein ~~a copy of~~ the letter No A1 MC 86/50-51 dated 17-11-1950 together with a copy of the resolution dated 2-11-50 received from the President,Town Municipal Council,Mandya, on the above subject, I have the honour to state that the provisio in the Account Mannual are clear and definite and that the Municipal Council,Mandya cannot refuse to refund the Octroi collected to the several municipalities to whose limits the cloth is removed whether in the form of bale as a whole or otherwise, so lon , as it is removed to the limits of the Municipality in whose favour the refund is claimed within a period of three months from the date of first payment of duty

The amounts due as refunds on cloth to the other Municipalities in the District are noted in the margin The office note and the relevant records are enclosed herein for favour of reference and return when no longer required

amounts of refund of octroi collections in Mandya town municipality, as per the list furnished by the President in his letter No MC A1-MC 86/50-1 dated 18-8-50 which is enclosed in the file -

1	Nagamangala	233-0-4	
2	Pandavapura		
	YonganatnaRao	127-4-3	188-8-9
	K N Rao	43-5-0	
	J A Gani Sab	17-15-0	
3	Maddur	79-9-6	
	Abdul Aziz	7-0-0	86-9-6
4	Bellur	214-5-10	
	B Venkataramiah	20-5-6	234-11-4
5	Belakavadi	29-7-2	
6	Srirangapatna	35-3-3	
	Total	807-8-3	

As clearly set forth in the office note, the bye-laws framed by the Municipal Council should not have been incon-

inconsistent with the Account Rules prescribed by Governme and they cannot circumvent the Account Rules The amount colle cted by the Municipal Council,Mandya, on consignment of cloth exported to other Municipalities should be paid to the concerned Municipalities as definitely laid down in the Account Manual irrespective of the fact whether there is any such provision or not in the bye-laws of the Municipality

In spite of specific instructions issued, as can be clearly seen from the office note and the connected records, the decision of the Municipal Council,Mandya, arrived at their meeting held on 2-11-50 does not favour the refund of Octroi in these cases

In the circumstances detailed in the office note, I request you kindly to move the Accountant General to adjust the amounts noted in the margin from the amount at the credit of the Mandya Municipality to the Accounts of the Municipalities concerned

In the meantime, instructions have however been issued to the President,Town Municipal Council,Mandya, to take immediate action to amend the bye laws with regard to the levy of Octroi duty in accordance with the Municipal Accounts Manual (Rule 152 of Chapter V, Clauses 1,2 & 3)

Yours faithfully,

I/C Deputy Commissioner,
Mandya District

D H-3

245

G R S App F G 3]

GENERAL AND REVENUE

SECRETARIAT

(Continuation sheet draft form)

~~To the Registrar of Lands~~

L/11809, 5/10/51,

To

The D C Kandy & E.

Adverting to your letter No 138 C 1353/ag.50 dated 20-12-50 relating to Sikh refund of door duty collected in the Kandy Municipality, I am directed to request you to obtain and forward a copy of the G.O sanctioning the door by-laws of the Kandy Municipality together with a ~~copy~~ Printed copy of the above by-laws ~~which is in force at present~~ immediately for issue to G.A. 2/3 & 205 files

WD 06072—GPE—25 000—21-6-49

L, 11809, dt 10/2/51,

The Deputy Commissioner,
Mandya District

Adverting to your letter No A5 138C 135²/49-50 dated 20th December 1950 relating to the refund of of Octroi duty collected in the Mandya Town Municipality, I am directed to request you to obtain and forward a copy of the Government Order sanctioning the octroi bye-laws of the ~~Maxya~~ Mandya Town Municipality together with a printed copy of the above Bye-laws immediately

Yours faithfully,

MS 7/2

for S G Secretary to Government

Office of the President
Town Municipal Council
Dated January 14-11-19

1950సిక్ ఫ్రీ వారం బుక్ — యూనీ ఇసిక తారీకము
ఛళ్ళీ 9 30 గంటలకే దుకాణ కర్ — ఈసిక దినమల్లనడిచ్చి లాభము
ఉ మెటలింగ్ వర్క్స్ కిక్ కెంప్లే

దా ఛర
4

సెకెండ్ దా ఛర
1

విచారణ - చుట్టూరువ నేకులు దినదినాభివృద్ధి అవుతూ ఉన్నారు
మాటువ విచారణలో బెరళ్ళ — మంచాల్ — టేబుల్ కుర్చీలు తయారుచేసి
సొంతానికి బయటవారికి అమ్ముతూ ఉన్నారు వీళ్ళ లైసెన్సు నంబరు A ర్ C 324/47
తారీకు 7 7 ర్ం న్ను రిజిస్టర్ అయినది దా అఫీసరుగారు వీళ్ళకు
చీపిరి పుల్లలు మొక్కలకు కొయ్యల్ని బాధ లాయిస్తున్నారని వీళ్ళ లైసెన్సు
తీసివేసినా — ఈయూనియన్ బెరళ్ళ బట్టుకొన్నారని చాలా లారీలు
చిక్కుగళ్ళన్నీ లాగి ఆఫీసు దగ్గర పోలీసులు బెరళ్ళ
వేస్తూ వీళ్ళని లాగినట్లేందుకు, కొన్ని నాందకు బట్టుకొన్నారు
లారీలు చిక్కుగళ్ళన్న చుట్టుగళ్ళను బట్టి చిక్కులు నివారించాలి
ఆ గళ్ళనీ కత్తులు తిప్పడానికి ఉండాలి కొంచెం కొంచెం లారీగళనే రక్షణ ఉండాలి
రెండు బండలు మధ్యలో చిక్కులు వేసి ఆ బండలు మధ్యలో నుంచి
కొలాంలు గళ్ళు బయటకు తీసి ఆ బండల్ని బయటకు తీసి

PTO

TOWN MUNICIPAL OFFICE
MANDYA

3 Office of the President
Town Municipal Council
Dated Mandya 15 / 11 / 19

కౌలక్షమి 6 11 1950 సిక్ష మ్యూక్షు పాంశ్రీ
యంతాంశ్ 5 పెం గంటిసి చుంఠాంగ్ చుు నిశిశ్ఠ్- ఆశిశ్ఠ్ నిశ్ళ్
నశ్ఠ్ 19 50సిక్ష ఖిశ్ట్రం ఒరుశ్- మ్యాశ్ఠ్ంయు చుు నిశిశ్ఠ్ శ్ఠ్ కొంసిశ్ఠ్
రపర 23 నరశ్ఠ్ మిక్ష ఉంనిన స్రీం శిక్ష ఠింస్ట్ —

రూ 230
13

నేశెరు రూ 230
7

Sub No -
163(4) 31-10-1950 రళ్ళు నశ్ఠ్ ఉ నేశ్ఠ్- మీంట్ శ్ఠ్ మిఉ
మరు 2 11-1950 రళ్ళు నశ్ఠ్ ఖిశ్ట్రా శ్ఠ్ మిఉంయరశ్ఠ్ మిక్ష ఉం
శ్ఠ్- స్రీం శిక్ష ఠింస్ట్ స్ను చుని, ఒశ్ఠ్ ఠుని చూంఠు లేదు
శిక్ష మాండ - చుంఖూ చూండ ఠబఠుదు

Sd/ M L Lingamma
President 6/11
Town Municipal Council
Mandya

Extract-
President
Town Municipal Council
Mandya

Office of the Deputy Commissioner,
Mandya District,

No A5 130-C-1353/ 9-50 Mandya, Dated the 4th April 1951
Encls records

To

The Secretary to Government,
Local Self Government Department,
Bangalore

Sir,

Re Refurd of Octroi Duty collected in Mandya Town Municipality

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With reference to your letter No L 11809 dated 10-2-51 on the above subject, I enclose herein a typed copy of the Octroi Byelaws together with a copy of the G O sanctioning the Bye-laws for favour of reference It is stated by the President, Town Municipal Council, Mandya, that printed copies of the Byelaws are not available Early orders or the proposals sent from this office letter of even number dated 20-12-50 may kindly be communicated, as the Presidents of the Municipalities, to whom the octroi duty has to be refunded are urging for the immediate settlement of the same

Yours Faithfully,

Deputy Commissioner,
Mandya District

nn/-